

ARIZONA STATE BOARD OF ACCOUNTANCY
100 N. 15th Avenue, Suite 165 Phoenix, Arizona 85007
Phone: (602) 364-0804 Fax: (602) 364-0903
www.azaccountancy.gov

March 17, 2008 – 8:15 a.m.

AMENDED AGENDA

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

Upon a vote of the majority of a quorum, the Board may go into Executive Session on any item on the agenda to obtain legal advice from the Board's attorneys pursuant to A.R.S. § 38-431.03(A)(3).

OPEN SESSION

1. Call to Order

2. Call to the Public

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

3. Discuss, Amend and Approve Minutes

Upon a vote of the majority of a quorum, the Board may go into Executive Session pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection.

- a. Approval of the Open Session Minutes from the February 11, 2008 Board Meeting
- b. Approval of the Executive Session Minutes from the February 11, 2008 Board Meeting

4. Declaration of Conflicts of Interest

5. Executive Director's Report

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget
- b. Performance Measurements
- c. Agency Operations

6. President's Report

President to provide an update and/or summary on the following issues. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Status of Mobility Legislation

EXECUTIVE SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on Items 7-13 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

7. Committee Recommendations – Complaint/Initial Analysis Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2008.032
The Tax Practice Committee recommended that the Board close the file.
- b. File No. 2008.037
The Tax Practice Committee recommended that the Board open an investigation file.
- c. File No. 2008.041
The Tax Practice Committee recommended that the Board open an investigation file.
- d. File No. 2008.042
The Accounting and Auditing Standards Committee recommended that the Board open an investigation file and file a Complaint of Notice of Hearing for revocation.

8. Committee Recommendations – Investigation Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2007.064
The Tax Practice Committee recommended that the Board close the file.
- b. File No. 2007.108
The Accounting and Auditing Standards recommended that the Board offer a Decision and Order (By Consent).

- c. 2008.016
The Tax Practice Committee recommended that the Board offer a Decision and Order (By Consent).

9. Response to offered Decision & Order (By Consent)

- a. File Nos. 2007.075 & 2007.110
Request for extension of time to respond

10. Notices of Unlawful Use of the CPA Designation

Board to review responses to Notices that were received in the following matters:

- a. File No. 2008.044

11. Initial Analysis

- i. Board to review self disclosure from Registrant to determine whether to open an initial analysis or investigation file and/or take disciplinary action.
- ii. Board to review documentation to determine whether to send a Notice of Violation for Unlawful Use of the CPA Designation.

12. Assistant Attorneys General Reports

Status Report / Legal Advice Memo - Update on the status of the following General Counsel files/issues: Joseph Francis Lemaitre, III, File No. 2008.044, File No. 2004.047, File Nos. 2006.089 & 2007.074 and DES/Child Support Enforcement.

13. Review Complaint & Peer Review Aging Report

OPEN SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on agenda items 14 through 16 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law.

14. Legal Action on Executive Session Items

Board may take legal action on the items considered in Executive Session.

15. Items for Board Review, Discussion and Legal Action

- a. Recommended Decision of Administrative Law Judge
Board to accept, reject or modify the recommended decision
 - i. File No. 2008.020; Loncto, Frank
- b. Termination of Decision & Order (By Consent)
Board to determine if the requirements of Decision & Order (By Consent) have been met.
 - i. File No. 2008.018; Chronister, Mitchell

AMENDED AGENDA DETAIL

March 17, 2008

Page 4

- c. Status of Compliance with Decision & Orders (By Consent)
Board to determine status of compliance with Orders and may take action if found to be non-compliant.
 - i. File No. 2004.047; Abbott, William G.
 - ii. File No. 2007.074; Brewer, Stephan
- d. Request for Pre-approval for CPE
 - i. File No. 2003.008; Montes, Samuel
- e. Issues from and regarding the National Association of State Boards of Accountancy (NASBA)
Board to review documents and correspondence from NASBA, receive an update from Board staff, and may take action on the following:
 - i. Dialogue with David Costello, President and CEO of NASBA & Samuel Cotterell, Chair Board of Directors & Sally Flowers, Pacific Regional Director
 - ii. Government Agency Referral Process
 - iii. Legislative Support Committee web page
 - iv. Conference on the State of the Examination, May 19, 2008, Dallas, TX
Consideration of approval for Executive Director and Board members attendance and travel to the meeting
 - v. CBT Contract Amendment
 - vi. 2008 Western Regional Meeting, June 18 - 20, 2008 Newport Beach, CA
Consideration of approval for Executive Director and Board members attendance and travel to the meeting
- f. Arizona Department of Economic Security DES Request for Assistance to Collect Child Support from Delinquent Obligor
- g. Delegation of Authority to the Executive Director to suspend a CPA certificate upon receipt of an Administrative Order of non-compliance issued pursuant to A.R.S. 25-517.
- h. Application for Certification by Examination/Grade Transfer, Deferral/Denial by Certification Committee - A.R.S. § 32-721
William Earl Rogers Jr.
S. Bret Howcroft
Richard C. Keyt
Roberta Lynne McCue
Lance R. Monahan
Eric J. Whitfield
- i. Application for Certification by Reciprocity Based on Substantial Equivalency, Deferral by Certification Committee - A.R.S. § 32-726
Steven M. Durst

AMENDED AGENDA DETAIL

March 17, 2008

Page 5

- j. Request for a CPE Waiver and/or Fee Waiver . A.R.S. § 32-730(C) & (D)
Phillip Dennis Lambson 984-E (CPE Waiver only)
Shu-Yuan Wu 5255-E
Dominick M. Angiulo 3090-R
 - k. Request for Inactive Status . A.R.S. § 32-730
Richard M. Gardner 10944-R
Robert Byrne Farrell 14178-R
 - l. Application for Reinstatement . A.R.S. § 32-748:
Frank J. Strocchio 12277-E
Mary Kaye Vosberg 7014-E
 - m. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firms in compliance with A.A.C. R4-1-454:
DeVries CPAs of Arizona 800-C
 - n. Discussion and possible action on adopting plan for succession and replacement of the executive director. Susan Laurence and/or another representative from the Arizona Department of Administration may be present to assist the Board with the process.
- 16. Consent Agenda** (The Board may pull any of the following items off the consent agenda to take individual action.) Board discussion and legal action on the following items:
- a. Recommended for Registration of LLC/PLLC/LLP~~s~~ for the following Applicants
(Meet the requirements of A.R.S. § 32-735):

Northern AZ Tax & Accounting PLLC	AZ Accounting Services LLC
Partner: Tim Howell 9694-E	Partner: Zeenat Patel 13388-E
Marcus Feder CPA PLC	Copperstate Consulting & Financial Svcs, PLC
Partner: Marcus Feder 9200-R	Partner: Tracy L. Cowardin 13925-R
Valley Wide Tax & Accounting PLLC	Stacy Herman CPA PLLC
Partner: Christopher S. Lyons 14104-E	Partner: Stacy Herman 14483-E
Stephanie J. Tangeman CPA PLLC	
Partner: Stephanie J. Tangeman 8049-E	
 - b. Recommended for Firm Name Change:

Laurence V. Wexler CPA PC	Egghart & Associates LLC, CPA s
Laurence V. Wexler PC 279-C	Egghart & Associates 2670-P
Partner: Laurence V. Wexler 1023-E	Partner: E. J. Egghart 10429-R
Pinnacle Business Solutions	Pankow Company, PC, Business Appraisers
Pinnacle 2241-P	Pankow & Company, PC 803-C
Partner: Paul J. Beckert 13069-E	Partner: Frank G. Pankow 6997-E

AMENDED AGENDA DETAIL

March 17, 2008

Page 6

- | | |
|---|---|
| Holcomb & Shreeve PC
Holcomb & Shreeve CPA§ PC 2566-C
Partner: Kristopher Holcomb 11786-E | West Christensen PC
West Christensen & Associates PC
Partners: Kevin D West 6713-E
Tony Christensen 2981-E |
|---|---|
- c. Request for Firm Cancellation . Do not wish to renew:
Frizzell Senkerik & Company PC 309-C Epstein, Weber & Conover PLC 2427-L
Tina L. Myers PC 1156-C
- d. Recommended for Cancellation of Certificate per registrant's request not to renew:
Rex H. Knoles Jr. 2249-E Jacqueline R. Adams 13753-R
James A. Vogel 350-R Trevor R. Jones 13858-E
Eric C. Teel 10523-E Carwin Y. Peterson 2633-R
Karen M. Bermudez 8962-E
- e. Recommended for Reissuance of Certificate because of Name Change:
Micheline S. Dominguez (Rathburn) 12161-E
Tammy Papp (Fryer) 9492-E
Tina E. Divine (Swain) 12643-E
Shelee D. Hartvikson (Swayda) 12500-E
Donice L. Laycock (Wendeln) 5465-E
Amy Michele Peretzman (Steele) 14427-R
- f. Recommended for Reactivation of Certificate from Inactive Status - A.R.S. §32-730(E):
Peggy Ann Beswick 9388-E Alison Kay Masten 5621-E
- g. Recommendation of the Certification Committee for approval of Certification by
Examination - A.R.S. §32-721:
- | | |
|------------------------|---------------------|
| Sarah Bernadette | Matthew J. Bingham |
| Allen Browning | Bryan R. Davis |
| Elizabeth M. Davis | John M. Hundman |
| Christopher A. Jones | Jamie M. Layton |
| Megan Mandel | Jeffrey W. Welter |
| Hubert W. McMinn III | Patrick J. Meier |
| Erin Riley Olson | J. Scott Palfreeman |
| Adam Robert Rutherford | Joshua L. Smith |
| Betty L. Soli | Thomas L. Steele |
| Kimberly Stinson | Jason Tobak |
| Wesley O. Trimble | |

AMENDED AGENDA DETAIL

March 17, 2008

Page 7

- h. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. § 32-724:
- | | |
|-------------------------------|--------------------------------|
| Sal R. Hernandez . California | Brent A. Marshall . California |
| Kevin Stuck . Minnesota | |
- i. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):
- | | |
|------------------------------------|--------------------------------|
| Joseph M. Albers . Ohio | Shawn Stephen Bishop . Georgia |
| Paul M. Bruner . Wisconsin | Stephen Covell . Massachusetts |
| Linda S. Hayball . Virginia | Jill A. Helm . Virginia |
| Barry R. Henninger . New Jersey | Marla V. Hummel . Nevada |
| Alexander Ibhadare Igwe . Illinois | Ethel H. Redhair . New Mexico |
- j. Recommendation of the Certification Committee for approval of Certification by Grade Transfer - A.R.S. § 32-721:
- | | |
|-------------------------|--------------------------|
| Sara Di Iorio . Georgia | Angela Fry . Oregon |
| Meng Guo . Hawaii | Melissa Ikens . Illinois |
- k. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:
- | | |
|-----------------------------|-----------------------------|
| Daniel James Baker | James Whitmore Barfield III |
| Connie Carmen Barrios | Fred Bedoya |
| George Matthew Beede | William Gregory Beyhan |
| Rachel Katherine Butts | Elia Imelda Carrillo |
| Charles Davidson | Janhavi Mukesh Desai |
| Jennifer Kathleen Donahue | Roman Garrick Eskue |
| Godwin Gambiza | Timothy Joseph Gilbride |
| Shawn Paul Hardaway | Dennis M. Hare |
| Danette Jorene Hefty | Donna Jeanne Hubele |
| Britton D. Huish | Amy Shauwei Hwang |
| Jayne Lee Hyatt | Jay Ryan Judson |
| Scott Steven Keithly | Alyson Paige LeDesky |
| Joel C. Lewison | Loren B. Makar |
| Elizabeth Laureen Makela | Zhanna A. McPhaill |
| Edwin Alexander Mercado Jr. | George Murnane III |

AMENDED AGENDA DETAIL

March 17, 2008

Page 8

Benjamin Joseph Packard	David-Rex Petersen Platt
LaTosha Denise Rivers	Luis M. Roa
Rachel Lynn Ryan	Anthony Peter Spano
Brandon Wayne Temple	Alma Delia Valle
Bonnie Lynn White	Kenneth Allen White
Kasey Taylor Woodard	Meagan Elaine Yannitelli
Travis E. Zander	

I. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firms in compliance with A.A.C. R4-1-454:

Anderson & Sarnowski, PC 10-C	Ales, Larry L., PC 2247-C
Capirchio, Craig C., Ltd 2023-C	Clark, S.E. & Company, PC 2165-C
Griffore, Doug W., CPA PC 2268-C	Gallacher Bosen & Goodman, PLLC 2731-L
Karpinski & Jacobsen, PLC 923-L	Heidenreich & Heidenreich CPAs 2099-C
Perius, William H., CPA 5015-S	Miller, Scott H., Co., PC 1056-C
Sandhaus & Co CPAs PC 2342-C	Rosenfeld, Mark D., CPA, PC 1112-C
Skinner, Tamerson & Company LLP 563-B	Schmidt, A. Elizabeth CPA 5518-S
Wood, Darlene E., CPA 4679-S	Wasser, Clinton R., CPA PC 1127-C

17. Summary of Current Events

18. Discussion of Items to be placed on future meeting agenda

19. Adjournment